IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 18TH JUNE 2007 / 28TH JYAISHTA 1929

WP(C).No. 17761 of 2007(M)

PETITIONER:

M/S.J AND J TILMBERS, 23/418,
MAIN ROAD, CHALAKUDY, REPRESENTED BY ITS
MANAGING PARTNER SHRI.C.D.JOSEPH.

BY ADV. SRI.T.M.SREEDHARAN
SRI.V.P.NARAYANAN

RESPONDENTS:

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1. THE INTELLIGENCE OFFICER (IB),
INVESTIGATION BRANCH, DEPARTMENT OF COMMERCIAL
TAXES, KOLLAM -691009.

2. THE ASSISTANT COMMISSIONER (ASSMT.),
SPECIAL CIRCLE , COMMERCIAL TAXES, THRISSUR.

3. THE COMMISSIONER OF COMMERCIAL TAXES,
PUBLIC OFFICE BUILDINGS, VIKAS BHAVAN P.O.,
THIRUVANANTHAPURAM-35.

4. THE STATE PUBLIC INFORMATION OFFICER,
COMMERCIAL TAXES, THIRUVANANTHAPURAM.

5. STATE OF KERALA - REPRESENTED BY
CHIEF SECRETARY, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM.

BY ADV. SHRI.MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 18/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 17761 of 2007

Dated, this the 18th day of June, 2007

J U D G M E N T

Petitioner is challenging notice issued under Sec. 45A, proposing penalty for evasion of sales tax. The case against the petitioner is instituted based on detailed enquiry conducted by the department pursuant to the direction issued by this Court in WP(C) No. 33646/05. This Court has disposed of the similar cases leaving freedom to the petitioner to raise detailed objections before the concerned officer. The concerned officer will issue orders after hearing the petitioner in detail. Petitioner apprehends that copies of documents relied on by that department, will not be supplied. I do not think the department will commit such mistakes, because every order should comply with natural justice, which obviously means that affected party should be given copies of documents relied on by the department. This WP(C) is closed leaving freedom to the petitioner to file objection against the proposed action.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg